

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
PURDUE PHARMA L.P., et. al¹)	
)	Case No. 19-23649 (RDD)
Debtors.)	
<hr style="width: 40%; margin-left: 0;"/>)	(Jointly Administered)

**FIRST MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED AS
AUDITORS FOR THE DEBTORS AND THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS
FOR THE PERIOD FROM FEBRUARY 1, 2020 THROUGH FEBRUARY 29, 2020**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors and the Official Committee of Unsecured Creditors
Date of retention:	December 23, 2019 (<i>nunc pro tunc</i> to September 15, 2019)
Period for Which Compensation and Reimbursement is Sought:	February 1, 2020 through February 29, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$400,000.00
Less 20% Holdback:	\$80,000.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$1,782.00
Total Fees and Expenses Due:	\$321,7820.00

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: June 10, 2020

/s/Devon M. Brady
Devon M. Brady
Partner, Ernst & Young LLP
300 First Stamford Place
Stamford, CT 06902

EXHIBIT A

SUMMARY BY PROFESSIONAL

Last Name	First Name	Title	Time
Savell	Roger	Partner/Principal	1.0
Yuan	Helen	Senior	1.5
Brady	Devon	Partner/Principal	5.5
Furtado	Justin	Senior	14.4
Ostling	Danita	Partner/Principal	1.0
Redmond	Robert	Manager	13.5
D'Alessandro	Nicholas	Senior	38.5
Bellinzoni	Christopher	Senior Manager	0.5
Connors	Ryan	Senior	77.9
Nguyen	Jessica	Staff/Assistant	169.5
Sciametta	Thomas	Partner/Principal	0.5
Benzel	Florence	Senior Manager	0.6
Biedziak	Eliza	Senior Manager	12.5
Mutlu Tepe	Serpil	Manager	8.7
Tran	Loikevin	Manager	16.7
Girdhar	Divya	Staff/Assistant	181.0
Tsui	Rochelle	Senior	71.7
Bybee	Ashley	Staff/Assistant	1.3
Nayyar	Deepankar	Senior	55.0
Gupta	Gauri	Staff/Assistant	10.0
Kimmi .	Kimmi	Client Serving Contractor	19.0
Squitieri	Johnna	Staff/Assistant	55.0
Singla	Himanshu	Staff/Assistant	28.0
Garg	Raghav	Senior	10.0
Total			793.3

EXHIBIT B

SUMMARY BY CATEGORY

Time Category	Category Descriptions	Hours
Bankruptcy	This category includes activities associated with incremental procedures related to the bankruptcy filing	2.6
Employee Benefit Plan Audit	This category includes activities associated with employee benefit plan (Pension and 401(k)) audits	3.4
Planning Activities	This category relates to all audit planning activities.	133.6
Risk Assurance/IT Activities	This category relates to discussion, and analysis relating to application controls, IT audit progress and IT general controls.	261.4
Year-End Substantive Testing	This category includes activities associated with Year-End audit procedures	389.8
Quality Review	This category includes activities associated with Quality Review of audit procedures	2.5
Total		793.3

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Biedziak,Eliza Anna	Senior Manager	03 Feb 2020	Year-End Substantive Testing	1.0	Review documentation provided by client for Govt. Pricing testing
Connors,Ryan Thomas	Senior	03 Feb 2020	Risk Assurance/IT Activities	3.5	0.6h - Participated in scoping meeting with Assurance team.1.4h - Created instructions for document outlining status of documentation, and scope/strategy of procedures.1.5h - processed evidence and updated request list with follow ups accordingly.
Divya Girdhar	Staff/Assistant	03 Feb 2020	Planning Activities	11.0	Linking 2018 and 2019 canvas, roll forwarding of Team Planning Event planning documents, lead sheets and analytics procedure workpapers With Deepankar Nayyar
Furtado,Justin V	Manager	03 Feb 2020	Planning Activities	1.0	Call with B. Redmond, N. D'Alessandro, R. Connors to discuss IT scoping
Nguyen,Jessica	Staff/Assistant	03 Feb 2020	Risk Assurance/IT Activities	8.0	3 hours - Went through all walkthroughs for manage access, manage change, manage IT operations, privileged access3 hours - went through documentation that was previously requested in October2 hours - updated IT auditing list
Yuan,Helen	Senior	03 Feb 2020	Employee Benefit Plan Audit	0.5	Discussion of scope and Scoping template document
Biedziak,Eliza Anna	Senior Manager	04 Feb 2020	Year-End Substantive Testing	1.0	Call with the client to discuss data provided for Govt. Pricing testing

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Divya Girdhar	Staff/Assistant	04 Feb 2020	Planning Activities	11.0	Linking 2018 and 2019 canvas, roll forwarding of Team Planning Event planning documents, lead sheets and analytics procedure workpapers With Deepankar Nayyar
Furtado,Justin V	Manager	04 Feb 2020	Planning Activities	1.5	call with E. Biedziak and S. Mutlu to discuss status and client requests for Rhodes Government pricing review
Mutlu Tepe,Serpil	Manager	04 Feb 2020	Year-End Substantive Testing	0.4	Review of meeting notes and preparing follow-up e-mail.
Mutlu Tepe,Serpil	Manager	04 Feb 2020	Year-End Substantive Testing	1.0	Call with David Benjamin and Ron Haberlin for Rhodes government pricing questionnaire.
Mutlu Tepe,Serpil	Manager	04 Feb 2020	Year-End Substantive Testing	1.8	Review of Rhodes provided by client listing
Nguyen,Jessica	Staff/Assistant	04 Feb 2020	Risk Assurance/IT Activities	8.0	8 hours going through all of Purdue documentation and updating canvas items with documentation for 2019 evidence we have received. Updated documentation and went through to update walkthroughs for SAP manage access and manage IT operations,
Biedziak,Eliza Anna	Senior Manager	05 Feb 2020	Year-End Substantive Testing	1.0	Review documentation provided by client for Govt. Pricing testing
Divya Girdhar	Staff/Assistant	05 Feb 2020	Planning Activities	11.0	Linking 2018 and 2019 canvas, roll forwarding of team planning event planning documents, lead sheets and analytics procedure workpapers With Deepankar Nayyar

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	05 Feb 2020	Planning Activities	1.0	review of IT request list open items and communication of items to B. Sielert (Purdue IT department)
Nguyen,Jessica	Staff/Assistant	05 Feb 2020	Risk Assurance/IT Activities	1.0	updated IT request list
Connors,Ryan Thomas	Senior	06 Feb 2020	Risk Assurance/IT Activities	2.7	1.5h - Reviewed walkthrough documentation and follow ups.1.2h - created instructions for staff to document year end update matrix.
Divya Girdhar	Staff/Assistant	06 Feb 2020	Planning Activities	11.0	Linking 2018 and 2019 canvas, roll forwarding of team planning event planning documents, lead sheets and analytics procedure workpapers With Deepankar Nayyar
Nguyen,Jessica	Staff/Assistant	06 Feb 2020	Risk Assurance/IT Activities	9.5	2 hour updated IT request list 5.5 hours updated 2019 testing population, discussed documentation with Ryan2 hours updated test sheets and documentation with request items and documentation for automated terminations, privileged access
Ostling,Danita K	Partner/Principal	06 Feb 2020	Quality Review	1.0	discuss risk management procedures with EY General Counsel Office
Tran,Loikevin	Manager	06 Feb 2020	Year-End Substantive Testing	0.5	Average Manufacturer Price calculation testing
Tsui,Rochelle	Senior	06 Feb 2020	Year-End Substantive Testing	0.5	Average Manufacturer Price calculation testing
Tsui,Rochelle	Senior	06 Feb 2020	Year-End Substantive Testing	0.7	Review prior year's Average Manufacturer Price calculation for preparation purposes.

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Senior	06 Feb 2020	Year-End Substantive Testing	1.3	Read last year's audit memo to assess if issues have been addressed.
Tsui,Rochelle	Senior	06 Feb 2020	Year-End Substantive Testing	2.5	Calculated April 2019 Average Manufacturer Price direct sales and units.
Tsui,Rochelle	Senior	06 Feb 2020	Year-End Substantive Testing	1.3	Reviewed and analyzed client provided documentation to assess if everything was provided for audit.
Brady,Devon M	Partner/Principal	07 Feb 2020	Planning Activities	1.3	Calls with EY GCO - Planning for the 2019 audit. Employee Benefit Plan coordination with Flo and Justin
Connors,Ryan Thomas	Senior	07 Feb 2020	Risk Assurance/IT Activities	7.5	2h - Reviewed interim walkthroughs and follow ups.4.5h - Reviewed and documented Year End update matrix and developed year end strategy
Divya Girdhar	Staff/Assistant	07 Feb 2020	Planning Activities	6.0	Linking 2018 and 2019 canvas, roll forwarding of TPE planning documents, lead sheets and analytics procedure workpapers With Deepankar Nayyar
Nguyen,Jessica	Staff/Assistant	07 Feb 2020	Risk Assurance/IT Activities	8.0	Completed user access recertification testing for SAP BI privileged access updated IT request list with documentation and evidence we have received went through documentation with Ryan to verify our follow ups with client updated documentation for auto termination and contractor termination testing

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Senior	07 Feb 2020	Year-End Substantive Testing	1.5	Analyzed sales data over a two year period to determine data to be used in April Average Manufacturer Price calculation.
Tsui,Rochelle	Senior	07 Feb 2020	Year-End Substantive Testing	1.2	Calculated credits for April Average Manufacturer Price calculation.
Tsui,Rochelle	Senior	07 Feb 2020	Year-End Substantive Testing	2.8	Created analysis to be used for credits calculation.
Tsui,Rochelle	Senior	07 Feb 2020	Year-End Substantive Testing	2.5	Reviewed client methodology in calculating April Average Manufacturer Price.
D'Alessandro,Nicholas A	Senior	09 Feb 2020	Planning Activities	1.5	Planning files, talent hub coordination, client request list and Canvas portal set-up.
Benzel,Florence Gail	Senior Manager	10 Feb 2020	Employee Benefit Plan Audit	0.2	Defined Benefit plan audited financial statements
Biedziak,Eliza Anna	Senior Manager	10 Feb 2020	Year-End Substantive Testing	0.5	Call with the client to discuss documentation provided for Govt. Pricing testing
Biedziak,Eliza Anna	Senior Manager	10 Feb 2020	Year-End Substantive Testing	1.0	Average Manufacturer Price calculation testing
Connors,Ryan Thomas	Senior	10 Feb 2020	Risk Assurance/IT Activities	6.5	4.3h - Selected samples for interim testing and updated documentation request list.2.2h - Created year-end documentation request list
Divya Girdhar	Staff/Assistant	10 Feb 2020	Year-End Substantive Testing	11.0	Trial balance formatting , lead sheet updates , Canvas screen update as per the 2018 canvas , PFBC Request listing and scoping procedures. Senior Deepankar Nayyar

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	10 Feb 2020	Year-End Substantive Testing	0.5	Internal call to discuss Rhodes Pharma Government pricing testing - E. Biedziak, S. Mutlu
Furtado,Justin V	Manager	10 Feb 2020	Year-End Substantive Testing	0.7	Call to discuss Rhodes Pharma Government pricing audit open items - D. Benjamin, B. Thebeau, R. Haberland, D. Fogel (Rhodes); E. Biedziak, S. Mutlu (EY)
Mutlu Tepe,Serpil	Manager	10 Feb 2020	Year-End Substantive Testing	0.5	Government pricing audit document request follow-up meeting with Rhodes
Nguyen,Jessica	Staff/Assistant	10 Feb 2020	Risk Assurance/IT Activities	10.0	7 hours - updating common manage change walkthrough2 hours - updating request list/going through documentation to send updated request list to client for outstanding evidence
Tran,Loikevin	Manager	10 Feb 2020	Year-End Substantive Testing	0.4	Call with Rochelle Tsui to review files received and next steps for smoothing support, best price calculation and Average Manufacturer Price
Tran,Loikevin	Manager	10 Feb 2020	Year-End Substantive Testing	1.0	Average Manufacturer Price testing review of gross sales component
Tsui,Rochelle	Senior	10 Feb 2020	Year-End Substantive Testing	3.0	Discrepancies identified from smoothing calculation, reviewed worksteps and determined additional data was necessary.
Tsui,Rochelle	Senior	10 Feb 2020	Year-End Substantive Testing	1.5	Review Best Price policies and calculations to perform recalculation for 2019.

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Audit Services

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Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Senior	10 Feb 2020	Year-End Substantive Testing	1.8	Review Average Manufacturer Price configuration methodology to reperform data for smoothing support.
Tsui,Rochelle	Senior	10 Feb 2020	Year-End Substantive Testing	0.4	Call with Kevin Tran to review files received and next steps for smoothing support, Best Price calculation and Average Manufacturer Price.
Tsui,Rochelle	Senior	10 Feb 2020	Year-End Substantive Testing	1.0	Review Average Manufacturer Price Procedures to solve discrepancies identified.
Connors,Ryan Thomas	Senior	11 Feb 2020	Risk Assurance/IT Activities	7.6	3.0h - Reviewed Manage Change walkthrough and documented related SAP workplan.0.5h - Meeting with EY FAIT team to discuss walkthrough follow ups.2.5h - Compiled walkthrough follow ups and added to the documentation request list.1.6h - Assisted with documentation of Walkthroughs for Privileged access and IT Operations walkthroughs
Divya Girdhar	Staff/Assistant	11 Feb 2020	Year-End Substantive Testing	11.0	Trial balance formatting , lead sheet updates , Canvas screen update as per the 2018 canvas , PFBC Request listing and scoping procedures. Senior Deepankar Nayyar
Nguyen,Jessica	Staff/Assistant	11 Feb 2020	Risk Assurance/IT Activities	9.0	4.5 hours - updating the walkthrough for common manage access according to strategy4.5 - updating the walkthrough for common manage IT operations according to new testing strategy

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Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Redmond,Robert L.	Manager	11 Feb 2020	Risk Assurance/IT Activities	2.0	performed detail review of IT SAP walkthrough evidence
Redmond,Robert L.	Manager	11 Feb 2020	Risk Assurance/IT Activities	0.5	internal meeting w/ Jessica N & Ryan C to discuss IT walkthrough approach.
Tsui,Rochelle	Senior	11 Feb 2020	Year-End Substantive Testing	1.7	Analyzed data to determine lowest offered Managed Care net price per unit for Best Price calculation.
Tsui,Rochelle	Senior	11 Feb 2020	Year-End Substantive Testing	1.0	Reviewed Average Manufacturer Price procedures and policies to prepare for recalculation of Average Manufacturer Price.
Tsui,Rochelle	Senior	11 Feb 2020	Year-End Substantive Testing	0.3	Analyzed data to identify Best Price at the National Drug Code 9 product level.
Tsui,Rochelle	Senior	11 Feb 2020	Year-End Substantive Testing	2.0	Analyzed data to determine lowest institutional contract net price per unit for Best Price calculation.
Tsui,Rochelle	Senior	11 Feb 2020	Year-End Substantive Testing	3.0	Analyzed data to determine lowest wholesalers and pharmacy sales net price per unit for Best Price calculation.
Brady,Devon M	Partner/Principal	12 Feb 2020	Bankruptcy	2.1	Meeting with Robin A. and Mark W. from the UK team. Discussion of continuance, legal situation, legal accounting, rest of world deal, and next meeting

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	12 Feb 2020	Risk Assurance/IT Activities	1.9	0.7h - Created instructions for staff to create Service Organization Controls report tracker. 0.7h - Prepared for scope/strategy meeting0.5h - participated in scope/strategy meeting with EY IT team
Divya Girdhar	Staff/Assistant	12 Feb 2020	Year-End Substantive Testing	11.0	Trial balance formatting , lead sheet updates , Canvas screen update as per the 2018 canvas , PFBC Request listing and scoping procedures. Senior Deepankar Nayyar
Furtado,Justin V	Manager	12 Feb 2020	Planning Activities	1.4	Review of Purdue Pharma planning deck
Nguyen,Jessica	Staff/Assistant	12 Feb 2020	Risk Assurance/IT Activities	9.0	• Wednesday: 0.5h - participated in scope/strategy meeting with EY FAIT team.4 hours - SAP ECC privileged access walkthrough4.5 hours - SAP HCM privileged access walkthrough update for 2019 strategy
Tsui,Rochelle	Senior	12 Feb 2020	Year-End Substantive Testing	1.5	Reviewed Average Manufacturer Price configuration workbook to determine how to recalculate quarterly Average Manufacturer Price.
Tsui,Rochelle	Senior	12 Feb 2020	Year-End Substantive Testing	2.0	Analyzed sales data to determine gross sales used for Average Manufacturer Price quarterly calculation.
Tsui,Rochelle	Senior	12 Feb 2020	Year-End Substantive Testing	1.5	Performed reconciliation to source data received.

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Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Senior	12 Feb 2020	Year-End Substantive Testing	1.5	Reviewed and analyzed last year's Average Manufacturer Price quarterly calculation to determine if any issues were previously identified.
Connors,Ryan Thomas	Senior	13 Feb 2020	Risk Assurance/IT Activities	2.1	1h - Documented instructions for team to perform job schedule testing, Firefighter testing, and Service Org report testing. 0.4h - Prepared for meeting with client to kickoff procedures. 0.5h - Participated in meeting with client to kickoff IT audit procedures. 0.2h -Updated documentation request list.
Divya Girdhar	Staff/Assistant	13 Feb 2020	Year-End Substantive Testing	3.0	Trial balance formatting , lead sheet updates , Canvas screen update as per the 2018 canvas , PFBC Request listing and scoping procedures. Senior Deepankar Nayyar
Furtado,Justin V	Manager	13 Feb 2020	Planning Activities	0.3	Review of Rhodes Pharma client portal requests

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Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Nguyen,Jessica	Staff/Assistant	13 Feb 2020	Risk Assurance/IT Activities	9.0	• Thursday: 0.5h - Participated in meeting with client to kickoff IT audit procedures.1 hour - made table for Complimentary Service Org Controls with job title, application, evidence required, etc. from Service Org report documentation in 20182.5 hours - finished up walkthroughs for SAP BI Privileged and common infrastructure management 2 hours - HCM privileged access walkthrough1 hour - Service Org report Ariba - updated for 2019 workplan 2 hours - job monitoring testing Control IT-SAP-MO-003
Redmond,Robert L.	Manager	13 Feb 2020	Risk Assurance/IT Activities	1.0	Meeting w/ J. Narlis to discuss status
Tsui,Rochelle	Senior	13 Feb 2020	Year-End Substantive Testing	1.2	Analyzed rebates for Average Manufacturer Price quarterly calculation.
Tsui,Rochelle	Senior	13 Feb 2020	Year-End Substantive Testing	2.0	Analyzed sales data to determine government sales to be used for Average Manufacturer Price quarterly calculation.
Biedziak,Eliza Anna	Senior Manager	14 Feb 2020	Year-End Substantive Testing	1.0	Average Manufacturer Price calculation testing
Connors,Ryan Thomas	Senior	14 Feb 2020	Risk Assurance/IT Activities	0.5	Discussion with assurance team about application controls.

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Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Divya Girdhar	Staff/Assistant	14 Feb 2020	Year-End Substantive Testing	11.0	Trial balance formatting , lead sheet updates , Canvas screen update as per the 2018 canvas , Pbc Request listing and scoping procedures. Senior Deepankar Nayyar
Furtado,Justin V	Manager	14 Feb 2020	Planning Activities	0.2	IT application control testing Scoping meeting - B. Redmond, N. D'alessandro, R. Connors,
Nguyen,Jessica	Staff/Assistant	14 Feb 2020	Risk Assurance/IT Activities	8.0	1 hour - updated Firefighter test sheets for substantive testing 4 hours - updated workplan based on 2019 service org report and bridge letter for Ariba3 hours - updated documentation for 2019 report for Ariba
Redmond,Robert L.	Manager	14 Feb 2020	Risk Assurance/IT Activities	0.5	Meeting with EY audit team to discuss app controls
Tran,Loikevin	Manager	14 Feb 2020	Year-End Substantive Testing	3.0	testing review of Average Manufacturer Price eligible direct sales component against policies and procedures
Tran,Loikevin	Manager	14 Feb 2020	Year-End Substantive Testing	1.0	Reviewing potential identification of Average Manufacturer Price eligible direct sales discrepancy
Tsui,Rochelle	Senior	14 Feb 2020	Year-End Substantive Testing	1.0	Analyzed hospital chargebacks for quarterly Average Manufacturer Price calculation.
Tsui,Rochelle	Senior	14 Feb 2020	Year-End Substantive Testing	2.5	Analyzed government chargebacks for Average Manufacturer Price quarterly calculation.
Tsui,Rochelle	Senior	14 Feb 2020	Year-End Substantive Testing	1.7	Analyzed sales data from 4Q2017-3Q2018 for Average Manufacturer

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					Price calculation.
Tsui,Rochelle	Senior	14 Feb 2020	Year-End Substantive Testing	1.5	Analyzed prepaid for Average Manufacturer Price quarterly calculation.
Tsui,Rochelle	Senior	14 Feb 2020	Year-End Substantive Testing	1.3	Analyzed 12 months of data for Average Manufacturer Price calculation.
D'Alessandro,Nicholas A	Senior	16 Feb 2020	Planning Activities	2.0	Team planning event preparation.
Biedziak,Eliza Anna	Senior Manager	17 Feb 2020	Year-End Substantive Testing	0.5	Average Manufacturer Price calculation testing
Connors,Ryan Thomas	Senior	17 Feb 2020	Risk Assurance/IT Activities	0.4	Created instructions for Staff to document testing.
D'Alessandro,Nicholas A	Senior	17 Feb 2020	Planning Activities	4.0	client request list. Sending the requests in the client portal.
Divya Girdhar	Staff/Assistant	17 Feb 2020	Planning Activities	11.0	Scoping task(preparing of balance sheet and income statement for all the entities), Formatting of the cash workpapers and sub event Workpapers received in client portals .With Deepankar Nayyar
Furtado,Justin V	Manager	17 Feb 2020	Planning Activities	0.5	Planning Event slides review with N. D'Alessandro
Nguyen,Jessica	Staff/Assistant	17 Feb 2020	Risk Assurance/IT Activities	8.0	6 hours - went through evidence from Premelatha and put onto documentation/controls test sheets: - SAP password testing- ECC user access review - SAP workplans (IT D1.00, IT D2. 00 and IT D3.00)2 hours termination testing

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Sciametta,Thomas Joseph	Partner/Principal	17 Feb 2020	Quality Review	0.5	Discussed f/s presentation w/Devan
Tran,Loikevin	Manager	17 Feb 2020	Year-End Substantive Testing	0.5	April Average Manufacturer Price results review
Tsui,Rochelle	Senior	17 Feb 2020	Year-End Substantive Testing	1.5	Recalculated 14Q2017 Average Manufacturer Price.
Tsui,Rochelle	Senior	17 Feb 2020	Year-End Substantive Testing	1.5	Recalculated 1Q2018 Average Manufacturer Price.
Tsui,Rochelle	Senior	17 Feb 2020	Year-End Substantive Testing	2.0	Recalculated 2Q2018 Average Manufacturer Price.
Bellinzoni,Christopher W	Senior Manager	18 Feb 2020	Risk Assurance/IT Activities	0.5	Review of SAP common change management IT general controls walkthrough and supporting documentation.
Biedziak,Eliza Anna	Senior Manager	18 Feb 2020	Year-End Substantive Testing	0.5	Average Manufacturer Price calculation testing
Connors,Ryan Thomas	Senior	18 Feb 2020	Risk Assurance/IT Activities	2.4	0.9h - Created Firefighter testing strategy proposal0.3h - Assisted with documentation of User Access Review testing1.2h - Assisted with documentation of termination testing.
D'Alessandro,Nicholas A	Senior	18 Feb 2020	Planning Activities	4.0	Scoping assessment and talent hub Coordination
Divya Girdhar	Staff/Assistant	18 Feb 2020	Planning Activities	11.0	Scoping task(preparing of balance sheet and income statement for all the entities), Formatting of the cash workpapers and sub event workpapers received in client portals .With Deepankar Nayyar
Furtado,Justin V	Manager	18 Feb 2020	Planning Activities	0.6	Drafting client e-mails and reviewing draft of Planning Event slides

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mutlu Tepe,Serpil	Manager	18 Feb 2020	Year-End Substantive Testing	1.0	Review of provided data (Rhodes)
Nguyen,Jessica	Staff/Assistant	18 Feb 2020	Risk Assurance/IT Activities	9.0	2 hours termination testing 7 hours updating documentation for all walkthroughs
Redmond,Robert L.	Manager	18 Feb 2020	Risk Assurance/IT Activities	4.0	performed review of walkthrough documentation - SAP BI Manage Access Walkthrough - SAP Manage Access WT
Tsui,Rochelle	Senior	18 Feb 2020	Year-End Substantive Testing	1.0	Review and preparation of FCP 2019 calculation.
Tsui,Rochelle	Senior	18 Feb 2020	Year-End Substantive Testing	3.0	Performed recalculation of 2019 FCP.
Tsui,Rochelle	Senior	18 Feb 2020	Year-End Substantive Testing	2.0	Review of client provided data for discrepancies noted with April Average Manufacturer Price sales calculation.
Biedziak,Eliza Anna	Senior Manager	19 Feb 2020	Year-End Substantive Testing	0.5	Average Manufacturer Price calculation testing
Bybee,Ashley Paige	Staff/Assistant	19 Feb 2020	Employee Benefit Plan Audit	0.8	Pension audit analysis
Connors,Ryan Thomas	Senior	19 Feb 2020	Risk Assurance/IT Activities	7.0	5.4h - Processed new evidence received, updated request list with new follow ups, and sent updated request list to client.1h - Internal meeting with IT team to discuss status, questions, and tasks.0.6h - created strategy for termination monitoring control.
D'Alessandro,Nicholas A	Senior	19 Feb 2020	Planning Activities	4.0	client request list coordination

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Divya Girdhar	Staff/Assistant	19 Feb 2020	Planning Activities	11.0	Scoping task(preparing of balance sheet and income statement for all the entities), Formatting of the cash workpapers and sub event workpapers received in client portals .With Deepankar Nayyar
Furtado,Justin V	Manager	19 Feb 2020	Planning Activities	0.4	audit status call with EY - D. Brady, N. D'Alessandro, and Purdue - E. Nowakowski, J. Annunziata, R. Kennedy
Furtado,Justin V	Manager	19 Feb 2020	Planning Activities	0.5	internal call to discuss planning status and timing of Team Planning Event - D. Brady, N. D'Alessandro
Nguyen,Jessica	Staff/Assistant	19 Feb 2020	Risk Assurance/IT Activities	10.0	1 hour - Purdue meeting and questions with Bobby for testing, documentation, and walkthroughs 4 hours - editing walkthroughs and revisions for walkthroughs based on Bobby's comments 4 hours - editing test sheets and documentation1 hour - going over documentation and follow ups to address to Purdue contacts with Ryan
Redmond,Robert L.	Manager	19 Feb 2020	Risk Assurance/IT Activities	2.0	Internal meeting with R Connors to discuss follow ups with client and documentation protocols
Savell,Roger B	Partner/Principal	19 Feb 2020	Quality Review	0.5	call with EY GCO – General Counsel
Tran,Loikevin	Manager	19 Feb 2020	Year-End Substantive Testing	1.3	hospital and government credits review
Tsui,Rochelle	Senior	19 Feb 2020	Year-End Substantive Testing	3.0	Resolved differences noted in adjustments for April Average

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					Manufacturer Price.
Yuan,Helen	Senior	19 Feb 2020	Employee Benefit Plan Audit	0.5	Call with the core team re Purdue and Rhodes Tech FYE 2019 audit
Benzel,Florence Gail	Senior Manager	20 Feb 2020	Employee Benefit Plan Audit	0.4	prepare and circulate final draft DB plan. follow up on open items.
Biedziak,Eliza Anna	Senior Manager	20 Feb 2020	Year-End Substantive Testing	1.0	Best Price calculation testing
Connors,Ryan Thomas	Senior	20 Feb 2020	Risk Assurance/IT Activities	3.1	1h - internal discussion with FAIT team to discuss status, questions, follow ups, and tasks. 0.4h - Wrote emails to EY Assurance team relating to SOC report and CUEC 0.6h - Created instructions for Staff to document new/modified user testing.0.8h - processed evidence of HCM user access review and added follow ups to request list.0.3h - processed evidence of HCM year end new/mod user population listing and added follow ups to request list.
D'Alessandro,Nicholas A	Senior	20 Feb 2020	Planning Activities	2.0	Client planning and internal team planning calls.
Divya Girdhar	Staff/Assistant	20 Feb 2020	Planning Activities	7.0	Scoping task(preparing of balance sheet and income statement for all the entities), Formatting of the cash workpapers and sub event workpapers received in client portals .With Deepankar Nayyar

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Nguyen,Jessica	Staff/Assistant	20 Feb 2020	Risk Assurance/IT Activities	9.0	2 hours - addressed Bobby's comments in BI Privileged access walkthrough2 hours - updating and making revisions to IT B2.04 for 20192 hours - address Chris' comments in Manage Change walkthrough, updated all walkthroughs to be consistent and with 2019 information2 hours - updating IT D1, D2, D3 test sheets1 hour - reviewing UAR documentation
Redmond,Robert L.	Manager	20 Feb 2020	Risk Assurance/IT Activities	1.0	Internal status meeting
Redmond,Robert L.	Manager	20 Feb 2020	Risk Assurance/IT Activities	1.0	review SAP Manage Change walkthroughs
Savell,Roger B	Partner/Principal	20 Feb 2020	Quality Review	0.5	
Tran,Loikevin	Manager	20 Feb 2020	Year-End Substantive Testing	2.0	Institutional and governmental smoothing calculation review
Tsui,Rochelle	Senior	20 Feb 2020	Year-End Substantive Testing	1.0	Calculated April Average Manufacturer Price and analyzed a variance with a National Drug Code9, due to rounding.
Biedziak,Eliza Anna	Senior Manager	21 Feb 2020	Year-End Substantive Testing	0.5	Best Price calculation testing
Bybee,Ashley Paige	Staff/Assistant	21 Feb 2020	Employee Benefit Plan Audit	0.5	
Connors,Ryan Thomas	Senior	21 Feb 2020	Risk Assurance/IT Activities	0.2	0.2h - Responded to staff's questions about new/modified user testing documentation
D'Alessandro,Nicholas A	Senior	21 Feb 2020	Planning Activities	4.0	Client portal request/Canvas set up.

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	21 Feb 2020	Planning Activities	0.9	Client Request list review with N. D'Alessandro
Furtado,Justin V	Manager	21 Feb 2020	Bankruptcy	0.5	review of time charged to engagement code in accordance with Bankruptcy Court billing standards
Mutlu Tepe,Serpil	Manager	21 Feb 2020	Year-End Substantive Testing	4.0	Review of provided data, calculation model building (Rhodes)
Nguyen,Jessica	Staff/Assistant	21 Feb 2020	Risk Assurance/IT Activities	9.0	4 hours - new/mod user testing with new sample evidence 4 hours - updating test sheets with new follow up screenshots and documentation 1 hour - going through documentation from follow-up requests
Tran,Loikevin	Manager	21 Feb 2020	Year-End Substantive Testing	1.5	Best Price additional support preparation and review.
Yuan,Helen	Senior	21 Feb 2020	Employee Benefit Plan Audit	0.5	Updates to the Purdue scoping document
Biedziak,Eliza Anna	Senior Manager	24 Feb 2020	Year-End Substantive Testing	0.5	Average Manufacturer Price calculation testing
Brady,Devon M	Partner/Principal	24 Feb 2020	Planning Activities	2.1	Planning for Team Planning Event, Call with EY GCO about Purdue History and 2018 audits, test of control strategy for audit discussion with Justin and Nick
Connors,Ryan Thomas	Senior	24 Feb 2020	Risk Assurance/IT Activities	2.0	Analyzed list of follow ups around passwords, New/mod user population, and User access review processes. Wrote an email to D. Inaparthi (Purdue) to communicate the follow ups.

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	24 Feb 2020	Risk Assurance/IT Activities	0.6	Created instructions for staff to complete year end update matrix and select samples for year end testing
Connors,Ryan Thomas	Senior	24 Feb 2020	Risk Assurance/IT Activities	0.7	Created User Entity control testing request list
Connors,Ryan Thomas	Senior	24 Feb 2020	Risk Assurance/IT Activities	0.5	Internal call with B. Redmond, J. Furtado, and N. D'Alessandro about Payroll app control.
Deepankar Nayyar	Senior	24 Feb 2020	Year-End Substantive Testing	11.0	Various year end substantive procedures performed.
Gauri Gupta	Staff/Assistant	24 Feb 2020	Year-End Substantive Testing	10.0	Purdue Cash Confirmation and raising new accounts, Updating Lead Sheets from Trial balance (Deepankar Nayyar)
Kimmi .	Client Serving Contractor	24 Feb 2020	Year-End Substantive Testing	11.0	Accounts receivable aging Testing and Various Leads Preparation and rechecking the balances with DEEPANAKR NAYYAR
Nguyen,Jessica	Staff/Assistant	24 Feb 2020	Risk Assurance/IT Activities	8.0	5 hours - updated YE testing strategy with periods covered by interim/YE testing 3 hours - updating testing for change management testing
Redmond,Robert L.	Manager	24 Feb 2020	Risk Assurance/IT Activities	0.5	performed a detailed analysis of the budget and hours charged.
Squitieri,Johnna	Staff/Assistant	24 Feb 2020	Year-End Substantive Testing	11.0	Prepared inventory workpapers for Purdue
Tsui,Rochelle	Senior	24 Feb 2020	Year-End Substantive Testing	2.0	Calculation of June Average Manufacturer Price.
Tsui,Rochelle	Senior	24 Feb 2020	Year-End Substantive Testing	2.0	Calculation of May Average Manufacturer Price.

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Senior	24 Feb 2020	Year-End Substantive Testing	1.0	Calculation of quarterly Average Manufacturer Price.
Biedziak,Eliza Anna	Senior Manager	25 Feb 2020	Year-End Substantive Testing	2.0	Non Federal Average Manufacturer Price calculation testing review
Connors,Ryan Thomas	Senior	25 Feb 2020	Risk Assurance/IT Activities	2.3	Reviewed Common IT Operations walkthrough and left comments for the staff to address.
Connors,Ryan Thomas	Senior	25 Feb 2020	Risk Assurance/IT Activities	2.0	Reviewed SAP workplans and created follow up list to be requested from client.
Connors,Ryan Thomas	Senior	25 Feb 2020	Risk Assurance/IT Activities	0.8	Reviewed evidence sent by D. Inaparthi (Purdue) and replied with new follow ups.
Connors,Ryan Thomas	Senior	25 Feb 2020	Risk Assurance/IT Activities	1.4	Reviewed and addressed comments in Common Manage Change walkthrough
Connors,Ryan Thomas	Senior	25 Feb 2020	Risk Assurance/IT Activities	0.8	Added year end new/modified user samples and new follow ups to request list and sent in an email to Purdue SAP Basis team.
Deepankar Nayyar	Senior	25 Feb 2020	Year-End Substantive Testing	11.0	Various year end substantive procedures performed.
Divya Girdhar	Staff/Assistant	25 Feb 2020	Year-End Substantive Testing	11.0	L01 workpaper , F09 and F11 Inventory rollforwards, Rhodes Pharma F01 set up, prior year trial balance review , Accounts payable aging
Himanshu Singla	Staff/Assistant	25 Feb 2020	Year-End Substantive Testing	5.5	2:1014180902 / RELB NSRST1

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Kimmi .	Client Serving Contractor	25 Feb 2020	Year-End Substantive Testing	8.0	Accounts receivable aging Testing and Various Leads Preparation and rechecking the balances with DEEPANAKR NAYYAR
Nguyen,Jessica	Staff/Assistant	25 Feb 2020	Risk Assurance/IT Activities	9.0	3 hours - addressing Ryan's comments in walkthroughs 3 hours - go through documentation and put together requests for follow ups 1 hour - updating testing for manage access walkthrough 1 hour - updating testing / documentation for change management testing 1 hour - updating testing for manage access
Squitieri,Johnna	Staff/Assistant	25 Feb 2020	Year-End Substantive Testing	12.0	Prepared sales workpapers for Purdue- Sales Registers- Sales Cutoff- Sales Analytics
Tsui,Rochelle	Senior	25 Feb 2020	Year-End Substantive Testing	1.8	Calculation of URA.
Tsui,Rochelle	Senior	25 Feb 2020	Year-End Substantive Testing	1.2	Preparation for calculation of URA.
Biedziak,Eliza Anna	Senior Manager	26 Feb 2020	Year-End Substantive Testing	0.5	Best Price calculation review
Connors,Ryan Thomas	Senior	26 Feb 2020	Risk Assurance/IT Activities	1.8	Updated Budget variance analysis, planned resources and updated resource schedules.
Connors,Ryan Thomas	Senior	26 Feb 2020	Risk Assurance/IT Activities	2.2	Direct production change testing: Reviewed interim and year end evidence, created population, selected samples, created testing approach, and created instructions for documentation of testing.

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	26 Feb 2020	Risk Assurance/IT Activities	0.4	Documented interim new/modified user testing.
Connors,Ryan Thomas	Senior	26 Feb 2020	Risk Assurance/IT Activities	0.5	Call with J. Nguyen and B. Redmond to discuss documentation, status, questions, and follow ups.
Connors,Ryan Thomas	Senior	26 Feb 2020	Risk Assurance/IT Activities	0.2	Wrote emails to follow up about service org controls evidence outstanding from client.
Connors,Ryan Thomas	Senior	26 Feb 2020	Risk Assurance/IT Activities	1.1	Sent emails to team members regarding status, audit approach, questions, and follow ups.
Connors,Ryan Thomas	Senior	26 Feb 2020	Risk Assurance/IT Activities	1.2	Reviewed SAP ECC Privileged access walkthrough documentation.
Connors,Ryan Thomas	Senior	26 Feb 2020	Risk Assurance/IT Activities	0.5	Documented user access review testing.
D'Alessandro,Nicholas A	Senior	26 Feb 2020	Year-End Substantive Testing	2.0	Revenue, Accounts Receivable and Inventory testing files - sitting with staff to go through each.
D'Alessandro,Nicholas A	Senior	26 Feb 2020	Planning Activities	6.0	Planning documents, planning materiality, all planning workpapers for our planning event (client request lists).
Deepankar Nayyar	Senior	26 Feb 2020	Year-End Substantive Testing	11.0	Various YE substantive procedures performed.
Divya Girdhar	Staff/Assistant	26 Feb 2020	Year-End Substantive Testing	11.0	L01 workpaper , F09 and F11 Inventory rollforwards, Rhodes Pharma F01 set up, prior year trial balance review , Accounts payable aging
Himanshu Singla	Staff/Assistant	26 Feb 2020	Year-End Substantive Testing	5.5	

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Nguyen,Jessica	Staff/Assistant	26 Feb 2020	Risk Assurance/IT Activities	10.0	3 hours New/Mod user testing3 hours Change management test IT C3/IT C73 hours addressing Ryan's comments in walkthroughs
Redmond,Robert L.	Manager	26 Feb 2020	Risk Assurance/IT Activities	1.0	internal meeting to discuss status of workpapers and testing strategy
Squitieri,Johnna	Staff/Assistant	26 Feb 2020	Year-End Substantive Testing	12.0	Prepared sales workpapers for Purdue- Sales Registers- Sales Cutoff- Sales Analytics
Tsui,Rochelle	Senior	26 Feb 2020	Year-End Substantive Testing	0.5	Preparation of calculation of PHS.
Tsui,Rochelle	Senior	26 Feb 2020	Year-End Substantive Testing	0.5	Calculation of PHS.
Biedziak,Eliza Anna	Senior Manager	27 Feb 2020	Year-End Substantive Testing	0.5	Best Price calculation review
Connors,Ryan Thomas	Senior	27 Feb 2020	Risk Assurance/IT Activities	1.6	Reviewed common manage access walkthrough documentation.
Connors,Ryan Thomas	Senior	27 Feb 2020	Risk Assurance/IT Activities	0.4	Reviewed contractor automation testing and left comments for staff.
Connors,Ryan Thomas	Senior	27 Feb 2020	Risk Assurance/IT Activities	0.5	Documented SAP ECC User access review testing.
Connors,Ryan Thomas	Senior	27 Feb 2020	Risk Assurance/IT Activities	1.3	Reviewed SAP ECC privileged access walkthrough and testing.
Connors,Ryan Thomas	Senior	27 Feb 2020	Risk Assurance/IT Activities	0.7	Reviewed list of follow ups and updated the documentation request list accordingly.
Connors,Ryan Thomas	Senior	27 Feb 2020	Risk Assurance/IT Activities	1.9	Reviewed SAP workplans and related documentation.

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	27 Feb 2020	Risk Assurance/IT Activities	0.2	Followed up via email about outstanding Service Org Control documentation.
D'Alessandro,Nicholas A	Senior	27 Feb 2020	Year-End Substantive Testing	5.0	Client request List communication to the client and meetings regarding the start of the audit with the client.
D'Alessandro,Nicholas A	Senior	27 Feb 2020	Year-End Substantive Testing	4.0	Revenue, Accounts receivable and Inventory testing files - sitting with staff to go through each.
Deepankar Nayyar	Senior	27 Feb 2020	Year-End Substantive Testing	11.0	Various year-end substantive procedures performed.
Divya Girdhar	Staff/Assistant	27 Feb 2020	Year-End Substantive Testing	11.0	L01 workpaper , F09 and F11 Inventory rollforwards, Rhodes Pharma F01 set up, prior year trial balance review , Accounts payable aging
Furtado,Justin V	Manager	27 Feb 2020	Planning Activities	1.1	Establishing roles and responsibilities for 2019 Audit
Furtado,Justin V	Manager	27 Feb 2020	Planning Activities	2.4	Review of planning workpapers
Furtado,Justin V	Manager	27 Feb 2020	Planning Activities	0.9	Review of audit scoping files
Himanshu Singla	Staff/Assistant	27 Feb 2020	Year-End Substantive Testing	6.0	
Nguyen,Jessica	Staff/Assistant	27 Feb 2020	Risk Assurance/IT Activities	9.0	2 hours - address comments on ECC privileged access walkthrough2 hours - updating ECC privileged access testing/UAR for ECC2 hours - IT ops - addressing comments, updating testing 1.5 hours - updating contractor termination testing 1.5 hours - addressing comments and updating

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					walkthrough documentation
Raghav Garg	Senior	27 Feb 2020	Year-End Substantive Testing	3.0	Inventory workpaper, rollforward, Accounts Payable ageing
Squitieri,Johnna	Staff/Assistant	27 Feb 2020	Year-End Substantive Testing	12.0	Prepared Vendor Chargeback and Credit Memo workpapers
Tran,Loikevin	Manager	27 Feb 2020	Year-End Substantive Testing	0.5	Sales credit variance review and prep
Tran,Loikevin	Manager	27 Feb 2020	Year-End Substantive Testing	3.1	Average Manufacturer Price calculation replication review
Tran,Loikevin	Manager	27 Feb 2020	Year-End Substantive Testing	1.4	Best price option 1 direct sales review best price option 2 - 5 review and prep for email
Biedziak,Eliza Anna	Senior Manager	28 Feb 2020	Year-End Substantive Testing	0.5	Best Price calculation review
Connors,Ryan Thomas	Senior	28 Feb 2020	Risk Assurance/IT Activities	1.0	Reviewed testing for password settings and automated contractor removal control.
Connors,Ryan Thomas	Senior	28 Feb 2020	Risk Assurance/IT Activities	0.6	Created agenda of internal status meeting and emailed to team.
Connors,Ryan Thomas	Senior	28 Feb 2020	Risk Assurance/IT Activities	1.0	Review SAP HCM User Access review
Connors,Ryan Thomas	Senior	28 Feb 2020	Risk Assurance/IT Activities	1.9	Review SAP HCM privileged access walkthrough

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	28 Feb 2020	Risk Assurance/IT Activities	1.0	Reviewed ECC SAP user access review
Connors,Ryan Thomas	Senior	28 Feb 2020	Risk Assurance/IT Activities	1.4	Administrative - updated timesheet with detailed descriptions
Deepankar Nayyar	Senior	28 Feb 2020	Year-End Substantive Testing	11.0	Various year-end substantive procedures performed.
Divya Girdhar	Staff/Assistant	28 Feb 2020	Year-End Substantive Testing	11.0	L01 workpaper , F09 and F11 Inventory rollforwards, Rhodes Pharma F01 set up, prior year trial balance review , Accounts payable aging
Himanshu Singla	Staff/Assistant	28 Feb 2020	Year-End Substantive Testing	11.0	
Nguyen,Jessica	Staff/Assistant	28 Feb 2020	Risk Assurance/IT Activities	9.0	2 hours - Updating change management documentation YE1 hour - updating change management documentation interim1 hour - updating HCM User Access Review documentation for 2019, new request2 hours - updating D8 / year end update testing matrix1 hour - reviewing IT Ops testing and selecting new samples for resampling purposes to be sent to client1 hour - updating IT Ops documentation1 hour - updating new/mod user testing documentation for 2019 interim
Raghav Garg	Senior	28 Feb 2020	Year-End Substantive Testing	7.0	Inventory workpaper, rollforward, Accounts payable ageing
Squitieri,Johnna	Staff/Assistant	28 Feb 2020	Year-End Substantive Testing	8.0	Prepared inventory and sales workpapers

EXHIBIT C

Audit Services

February 1 Through February 29, 2020

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tran,Loikevin	Manager	28 Feb 2020	Year-End Substantive Testing	0.5	FCP calculation review
Total		793.3			

EXHIBIT D

DETAIL OF OUT-OF-POCKET EXPENSES

FEBRUARY 1, 2020 THROUGH FEBRUARY 29, 2020

Last Name	First Name	Title	Transaction Date	Category Description	Expense Amount	Description
			25 Feb 2020	Other	\$183.82	Cash Confirmation Requests (standard industry service provided by banks to confirm the balance of cash accounts)
			25 Feb 2020	Other	\$1,261.49	Cash Confirmation Requests (standard industry service provided by banks to confirm the balance of cash accounts)
			21 Feb 2020	Other	\$137.50	Creative Services Group Time & Materials
			21 Feb 2020	Other	\$45.84	Creative Services Group Time & Materials
Squitieri	Johnna	Staff/Assistant	27 Feb 2020	Meals	\$39.94	Meals consumed on-site to discuss year-end procedures. PPED approved by Devon Brady.
Squitieri	Johnna	Staff/Assistant	25 Feb 2020	Meals	\$37.09	Meals consumed on-site to discuss year-end procedures. PPED approved by Devon Brady.
Squitieri	Johnna	Staff/Assistant	26 Feb 2020	Meals	\$35.07	Meals consumed on-site to discuss year-end procedures. PPED approved by Devon Brady.
			21 Feb 2020	Other	\$41.25	Creative Services Group Time & Materials
Total					\$1,782.00	